Date Filed: October 16, 2026

Witness: Edward A. Davis and Kimberly R. Parsons
Request from: New England Connectivity and Telecommunications Association

Question:

Refer to Workpaper C-3.1, p 2 of 2, Line 29 "Rent from Electric Property+ Re + Pole Att" and NECTA-083, Attachment 1.

a. For the component labeled "Pole" in NECTA-083, Attachment 1, separately identify pole attachment rental revenue, overlash revenue, application and survey fees, make-ready payments, unauthorized attachment or nonconforming construction charges, and any other included revenue. State whether any of these amounts are recorded elsewhere in the Company's revenue requirement.
b. For pole attachment rental revenue, provide the assumed number of pole attachments, applicable rates, and resulting revenue, separately by cable, telecommunications, municipal, wireless, and other attacher categories; and, within each category, by solely owned and jointly owned poles.
c. Provide the calculations and assumptions used to project pole attachment rental revenue for the TY Pro Forma and Rate Year 1, including projected attachment units, rates, rate-effective dates, billing timing, and any changes in customer or attachment mix. Explain why the "Pole" amount remains $10.365 million in the TY Pro Forma and increases by only $72,000 to $10.437 million in Rate Year 1. Identify how the pole attachment rates proposed in this proceeding are reflected in that projection. Provide the underlying schedules and workpapers in native electronic format, with formulas intact where available.

Response:

a. As requested, the Company attempted to break out the Test Year revenues shown using the third party pole attachment biannual billing files and the accounting detail. $10.206M of the total Test Year amount of $10.365M (98.5%) is related to annual recurring rental revenue from third-party pole attachments billed on the CATV and Telecom rates. Of the remainder, $0.149M (1.4%) is related to other non-wireline device billings and $0.010M (0.1%) could not be specifically identified as related to wireline or non-wireline.

   As explained in the Company's response to NECTA-081[i], Third Party Overlash Fees have not been charged or assessed in the Test Year period.

   Application fees are recorded to distribution expense Account 580 – Operation Supervision and Engineering. Survey Fees are recorded to Account 235 – Customer Deposits.

Costs associated with billable make-ready work are charged to the applicable work order and recorded to the accounts within each specific work order in accordance with the Company's accounting practices and applicable FERC accounting requirements. The costs remain attributable to the work order through completion of the project.

The Company has not charged any unauthorized attachment or nonconforming construction fees in the Test Year period.

b. & c. The amount of third-party pole attachment revenue in the Test Year period shown in Schedule C-3.1 was not based on a calculation. The revenue shown is the amount recorded to the Company's books during the actual Test Year period. No proforma adjustments were made to the Test Year amount shown for third party pole attachment revenues. Please refer to NECTA-116, Attachment 1, for the requested breakout of Test Year revenues and the calculation of third-party pole attachment revenues in the Rate Year period.

The Company calculated the Rate Year third-party pole attachment revenue by multiplying the PURA-approved 2026 pole attachment rates by the counts of attachments from July 2025-December 2025 as this was the most recent billing period at the time the calculation was performed.

Third-party pole attachment revenues increased from the Test Year to the Rate Year period for three reasons:

1) New attachment counts reflected in the 2nd half 2025 billing as compared to the 1st half 2025 billing.
2) Reclassification of a Telecom attacher that was incorrectly billed using CATV rates.
3) The difference between 2025 pole attachment rates and 2026 pole attachment rates.

The Company notes that, as explained in response to NECTA-117[ii], the third-party pole attachment revenues will be adjusted accordingly as a result of the outcome of this case.

Prior Referenced Responses:

[i] NECTA-081 Question:

Reference Exhibit CLP-RATES 3, pp. 162 and 174. Each year for the past five years, identify the number of entities that have paid any third party overlash fees and the total dollar amount of such payments. Provide the data separately by Wire-Based CATV Pole Attachment Tariff versus Wire-Based Telecom Pole Attachment Tariff.

NECTA-081 Response:

As reflected in the PURA approved Pole Attachment Agreement, Article VIII, Section 3(b):

> b. The Third Party Overlash Fee will be assessed on a per Pole basis as set forth in the current schedule of rates in **Exhibit E**. This fee is paid to the Licensor by the Sub Licensee and is in addition to the Pole Attachment License Fee paid by the Licensee. Provided, however, notwithstanding the foregoing provisions in this paragraph or any other provision in this Agreement, (y) Licensor will not charge the Third Party Overlash Fee in **Exhibit E** when Licensee seeks to overlash another Attachment owned by Licensee or its Affiliate, as long as (i) Licensee complies with the Overlash requirements in Article IV and this Agreement, and (ii) the Licensor determines that the proposed Overlashing does not fall outside of the vertical space or footprint reserved for the Licensee's original Attachment; and (z) Licensor will charge the Third Party Overlash Fee in **Exhibit E** when Licensee seeks to overlash another Attachment owned, leased or controlled by an entity other than Licensee or its Affiliate.

The Agreement provides for a Third Party Overlash Fee to be assessed on a per-pole basis when a Licensee seeks to overlash an attachment owned, leased, or controlled by an entity other than the Licensee or its affiliate. However, the Agreement further provides in Article VIII, Section 3(b)(y) that no Third Party Overlash Fee will be charged when the Licensee overlashes its own attachment or that of an affiliate, provided the Licensee complies with the Agreement's overlash requirements and the overlash remains within the vertical space or footprint reserved for the original attachment.

Eversource has reviewed its records for the requested period and has identified no instances during the last five years in which a Third Party Overlash Fee was charged or collected under either the Wire-Based CATV Pole Attachment Tariff or the Wire-Based Telecom Pole Attachment Tariff. Accordingly, the number of entities paying Third Party Overlash Fees during the period was zero.

[ii] NECTA-117 Question:

If PURA directs the Company to apply a unified pole attachment rate using the Telecom Formula:

a. Quantify the change in projected pole attachment rental revenue relative to the Company's filing. Provide all supporting calculations.
b. Will Eversource amend its rate case filing to lower its proposed electric service rates to reflect the change in pole attachment rental revenue? If so, please explain what changes would be made to the Company's filing, and explain when and through what filing the Company would implement the filing revision.

NECTA-117 Response:

a. Please refer to NECTA-117, Attachment 1, for the requested hypothetical change in projected pole attachment revenue.

b. Yes. Eversource will update all its schedules, including other revenues, as part of an overarching compliance filing that comports with the final decision in this docket.

   Other revenues reduce the revenue needed to be recovered from electric distribution customers. Depending on the outcome of the Company's rate case, pole attachment revenues may be increased or decreased. Any such

change to other revenue will be reflected in the final revenue requirement, the allocated Cost-of-Service study and, ultimately, the Company's distribution rate calculations for each rate class.